

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas Holleb  
DOCKET NO.: 03-28976.001-R-2  
PARCEL NO.: 14-33-130-012-0000  
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Thomas Holleb the appellant, by attorney Richard Worssek of Worssek & Vihon, P.C. of Chicago and the Cook County Board of Review.

The above Docket was heard in conjunction with Docket Nos. 04-28376.001-R-2 and 05-25420.001-R-2 for the same property.

The subject property consists of a four-year-old, three-story single-family dwelling of masonry construction and located in North Township, Cook County. The residence contains three and one half bathrooms, a full basement, air conditioning, a fireplace and a two-car garage.

At the hearing the appellant noted the subject contained 3,160 square feet of building for the 2003 triennial. The appellant was notified that the subject contained 5,112 square feet in the 2006 triennial. The appellant disclosed the appellant's architect reviewed the property and estimated the subject as containing 4,777 square feet. Docket 05-25420-R-2 contains a 2006 printout disclosing 5,112 square feet of building area. The 2006 printout is a proposed assessment and therefore the PTAB gives this figure less weight. The architect was not present to provide evidence of 4,777 square feet of living area. The board's evidence in the record indicates 3,160 square feet and the subject was assessed as 3,160 and both parties submitted evidence based on this figure; therefore, the PTAB will use this figure of 3,160 in its analysis.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered 12 suggested comparable properties located within a

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 19,880  
IMPR. \$230,120  
TOTAL: \$250,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

quarter mile of the subject. These properties consist of two or three-story single-family dwellings of masonry, frame, stucco or frame and masonry construction and range in age from four to 57 years. The comparables contain two, three or four bathrooms with half baths, nine with full or partial basements, six finished; nine have air conditioning, 10 with fireplaces and 10 have a one or two-car garage. The comparables contain between 2,160 and 4,253 square feet of living area and have improvement assessments ranging from \$70,919 to \$118,620 or from \$23.24 to \$36.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$288,140 and improvement assessment of \$268,260 or \$84.89 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered a printout of the subject's assessed value and characteristics. The board also disclosed the subject was purchased in June of 2002 for \$3,024,000. The board offered no other evidence to support the subject's assessment. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds three of the appellant's 12 properties are comparatively similar to the subject but inferior in various aspects. These properties have improvement assessments ranging from \$28.41 to \$31.91 per square foot of living area. The subject's per square foot improvement assessment of \$84.89 is above this range of properties. The PTAB finds the subject superior to the three comparables in location, stories bathrooms, living area and age. After considering the recent sale of \$3,024,000 and the differences in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to effect some change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject

dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.